



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Amador
Jackson, California**

**Date: February 19, 2003
Filing Ref: AMA04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|-----------------------------|--------------------------------------|
| 1. Employee Fringe Benefits | 4. Building Services |
| 2. Auditor-Controller | 5. General Services Motor Pool (ISF) |
| 3. County Counsel | 6. Support Services (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as

defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF AMADOR

BY



Eugene J. Lowe

Name

Auditor-Controller

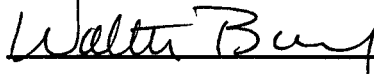
Title

2-25-03

Date

**STEVE WESTLY
CALIFORNIA STATE CONTROLLER**

BY

**WALTER BARNES
Chief Deputy Controller, Finance**

3/3/2003

Date

**Negotiated by Jay Lal
Telephone (916) 327-2284**

cc: State and Federal Agencies

Attachment

COUNTY OF AMADOR, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	1710-RECORDS MGT	7800-ISF MOTOR	7820-ISF SUPP SV	7850-ISF-WST MGT	7890-ISF COMMO	7960-ISF INS	1100-BD OF SUPVS	1105-ADM OFFICER	1220-CO ASSESSOR	1230-TAX COLLECT
BUILD USE ALLOW	\$16,119	\$5,216	\$10,427			\$816	\$3,879		\$2,032	
EQUIPMENT USAGE	6,268						2,454	915	24,311	24,413
EXTERNAL AUDIT	3						188	46	301	104
1900-INSURANCE	174						15,072	283	1,904	692
1200-AUDITOR	236	8,419	7,087	875	846	3,278	3,267	194	5,568	1,414
1210-TREASURER		74	56	7	8	29	18		28	7
1290-COLLECTIONS										
1300-CNTY CNSL			4,953	3,297			17,875	1,975		
1400/01-PERSON'L	401	1,607	4,018	401		401	1,205		4,419	
1700-BLDG SVCS	22,481	6,415	12,826			4,506	21,420		11,219	
Total Allocated	\$45,682	\$21,731	\$39,367	\$4,580	\$854	\$9,030	\$65,378	\$3,413	\$49,782	\$26,630
Roll Forward		13,267	27,626	2,743	197	2,419	(30,126)		1,056	4,584
Proposed costs	\$45,682	\$34,998	\$66,993	\$7,323	\$1,051	\$11,449	\$35,252	\$3,413	\$50,838	\$31,214
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COUNTY OF AMADOR, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	1510 ELECTIONS	1800/10 BLDG ACQ	1910 ADVERTISING	1940 SURVEYOR	1970-DATA PROC	1980/70 GOV GRNT	8270-CONSDTD CTS	2120 DIST ATTY	8070-CSCS	2150-GRAND JURY
BUILD USE ALLOW	\$642			\$1,116	\$5,212		\$21,397	\$13,588	\$5,878	
EQUIPMENT USAGE	19,161			7,628	29,024			36,517		1,312
EXTERNAL AUDIT	101	3	2	82	102	9		846		17
1900-INSURANCE	612			548	747		126	42,934	3,832	148
1200-AUDITOR	5,989	1,622	58	1,487	3,061	1,212	2,996	16,492	6,997	6,337
1210-TREASURER	50	12		6	16	8		93	1,706	54
1290-COLLECTIONS							4,336			
1300-CNTY CNSL	387						194	1,128		811
1400/01-PERSON'L	804			1,607	2,009			9,240	6,428	
1700-BLDG SVCS	3,547			6,161	6,410		33,841	45,230	19,566	
Total Allocated	\$31,293	\$1,637	\$60	\$18,635	\$46,581	\$1,229	\$62,890	\$166,068	\$44,407	\$8,679
Roll Forward	4,971	243	(5)	2,124	21,405	927	(134,882)	6,314	7,745	2,280
Proposed costs	\$36,264	\$1,880	\$55	\$20,759	\$67,986	\$2,156	\$(71,992)	\$172,382	\$52,152	\$10,959

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Central Svc Departments	2180-PUB DEF	2190-VICTIM WIT	2210-CO SHERIFF	2211-BALIFF/CO	2310-CO JAIL	2312-JAIL HEALTH	2350 PROBATION	2440-FIRE PROT	2520-WATER DEV	2610-AG COMMISS
BUILD USE ALLOW			\$19,537		\$43,161		\$1,843			\$3,676
EQUIPMENT USAGE		689	115,075		8,590		29,366			8,475
EXTERNAL AUDIT	207	33	1,976	130	685		726	88	3	170
1900-INSURANCE	1,324	269	68,005	851	9,474		13,339			1,250
1200-AUDITOR	2,045	942	29,959	2,348	12,508	1,152	11,967	860	619	3,990
1210-TREASURER	11	4	149	11	69	11	64		5	23
1290-COLLECTIONS	32,511						25,659			
1300-CNTY CNSL			476				1,093			35
1400/01-PERSON'L		804	22,096	1,205	7,231		6,026			2,410
1700-BLDG SVCS		6,358	70,849				38,257			4,522
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Total Allocated	\$36,098	\$9,099	\$328,122	\$4,545	\$81,718	\$1,163	\$128,340	\$948	\$627	\$24,551
Roll Forward	31,780	1,571	79,927	653	(9,729)	288	48,425	402	(19)	5,459
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Proposed costs	\$67,878	\$10,670	\$408,049	\$5,198	\$71,989	\$1,451	\$176,765	\$1,350	\$608	\$30,010
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Central Svc Departments	2620-BLDG DEPT	2700-SPEC SOC SV	2710-CO RECORDER	2720-CO CORONER	2730-PUBLIC ADM	2740-CODE ENFORC	2750-EMERG SVCS	2760-FISH & GAME	2770-AIRPRT LAND	2780-PLAN DEPT
BUILD USE ALLOW	\$999		\$1,718			\$499				\$1,076
EQUIPMENT USAGE	10,946		34,186	453	1,366	821	2,296			5,656
EXTERNAL AUDIT	170	35	115	66	69	24	29	1		101
1900-INSURANCE	1,126		726	463	389	159	191			645
1200-AUDITOR	3,612	403	2,280	1,109	1,733	909	1,130	20	64	3,170
1210-TREASURER	19	1	11	5	10	4	7			20
1290-COLLECTIONS										
1300-CNTY CNSL					5,285	701				6,610
1400/01-PERSON'L	2,410		2,009	401	1,205	401	401			1,607
1700-BLDG SVCS	5,516		9,488		3,312	2,758				5,940
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Total Allocated	\$24,798	\$439	\$50,533	\$2,497	\$13,369	\$6,276	\$4,054	\$21	\$64	\$24,825
Roll Forward	7,029	320	128	345	6,901	(4,283)	(1,740)	(7)	(813)	12,440
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Proposed costs	\$31,827	\$759	\$50,661	\$2,842	\$20,270	\$1,993	\$2,314	\$14	\$(749)	\$37,265
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Central Svc Departments	2790-ANIMAL CNTL	2810 LAFCO	3000 ROADS	4000-HEALTH DEPT	4101-TOBACCO PRG	4002-HLTH EDUC	4111-MENTAL HLTH	4120-DRUGS & ALC	4030-SANITATIO	4031-LOC ENF AGY
BUILD USE ALLOW	\$9		\$2,785						\$979	
EQUIPMENT USAGE	2,393									
EXTERNAL AUDIT	135	16	1,443	453	86	38	597	311	148	7
1900-INSURANCE	963	109		11,419	556	235	6,499	2,236	1,000	46
1200-AUDITOR	4,523	373	14,686	13,865	3,519	1,281	12,073	7,688	2,464	189
1210-TREASURER	29	1	43	82	23	8	67	46	11	
1290-COLLECTIONS								12,070		
1300-CNTY CNSL	1,234	141	16,165	1,110			1,516		2,295	
1400/01-PERSON'L	2,009	401	10,847	6,026	1,205	804	6,829	4,821	2,009	
1700-BLDG SVCS			15,377	11,744	6,073		24,693	17,063	5,406	
Total Allocated	\$11,295	\$1,041	\$61,346	\$44,699	\$11,462	\$2,366	\$52,274	\$44,235	\$14,312	\$242
Roll Forward	1,621	308	(9,982)	17,942	2,559	161	16,104	10,528	4,261	80
Proposed costs	\$12,916	\$1,349	\$51,364	\$62,641	\$14,021	\$2,527	\$68,378	\$54,763	\$18,573	\$322

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Central Svc Departments	8350-AIR POLLUT	4410-WATER RES	5106/200-WELFA	5401-GEN RELIEF	5500-VETS SVCS	6200-CO LIBRARY	6310-FARM ADVIS	7100-PARKS & REC	7200 MUSEUM	7210-ARCHIVES
BUILD USE ALLOW					\$194	\$3,172	\$2,746		\$612	\$194
EQUIPMENT USAGE						24,783	1,757		2,119	
EXTERNAL AUDIT		15	1,029		26	242	44	6	30	18
1900-INSURANCE		109	7,893		183	1,637	270		204	
1200-AUDITOR	1,273	988	19,872	127	482	8,067	1,389	239	2,232	986
1210-TREASURER	11	6	597		2	50	9	1	14	6
1290-COLLECTIONS						4,806				
1300-CNTY CNSL		3,948	17,875							
1400/01-PERSON'L	1,205	401	17,677		401	5,223	401		401	808
1700-BLDG SVCS			57,546		2,806	61,539	3,377			3,108
Total Allocated	\$2,489	\$5,467	\$122,489	\$127	\$4,094	\$109,519	\$9,993	\$246	\$5,612	\$5,120
Roll Forward	389	2,018	37,609	17	543	29,912	1,278	99	277	2,217
Proposed costs	\$2,878	\$7,485	\$160,098	\$144	\$4,637	\$139,431	\$11,271	\$345	\$5,889	\$7,337
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Central Svc Departments	7900 AIRPORT	80100-AMADOR TRA	80400-WATER SYS	80800-REG SAN	80900 ART	81200 CEN SIERRA	82000-JACK VAL	82500-S.C. FIRE	83000-IONE MEM	84000 CEMETERY
BUILD USE ALLOW										
EQUIPMENT USAGE										
EXTERNAL AUDIT	212									
1900-INSURANCE										
1200-AUDITOR	2,593	2,916		1,322	4,789	3,366	2,637	3,059	1,922	2,192
1210-TREASURER	15	31		11	72	39	34	48	19	23
1290-COLLECTIONS										
1300-CNTY CNSL		423		847	776					
1400/01-PERSON'L										
1700-BLDG SVCS										
Total Allocated	\$2,820	\$3,370		\$2,180	\$5,637	\$3,405	\$2,671	\$3,107	\$1,941	\$2,215
Roll Forward	375	(814)	(36)	1,009	60	(923)	912	769	2	(2,294)
Proposed costs	\$3,195	\$2,556	\$(36)	\$3,189	\$5,697	\$2,482	\$3,583	\$3,876	\$1,943	\$(79)
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Central Svc Departments	45400-VICTORY LT	45500-AMADR FIRE	46000-CSA #1	47000-CSA #2	480/8100-CSA #3	49000-CSA #4	45800-CSA #5	45900-CSA #6	45100-CSA 86800-LOCKWOOD #8 F
BUILD USE ALLOW	\$180								
EQUIPMENT USAGE									
EXTERNAL AUDIT			61	10	285	71			
1900-INSURANCE			66	62	191	93,175			
1200-AUDITOR		3,429	3,504	1,955	8,346	2,968			14
1210-TREASURER		34	23	11	34	15			
1290-COLLECTIONS									
1300-CNTY CNSL		105							
1400/01-PERSON'L									
1700-BLDG SVCS		993							
Total Allocated	\$4,741	\$3,654	\$2,038	\$8,856	\$96,229				\$14
Roll Forward	1,214	(7,155)	(90)	(8,325)	78,729				
Proposed costs	\$5,955	\$(3,501)	\$1,948	\$531	\$174,958				\$14
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COUNTY OF AMADOR, CALIFORNIA
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Allocated Costs by Department
Consolidated

Central Svc Departments	86900-RES CONSV	89600 (4008) FIR	ALL OTHER	Subtotal	Direct Billed	Unallocated	Total
BUILD USE ALLOW			\$14,857	\$184,559			\$184,559
EQUIPMENT USAGE				400,974			400,974
EXTERNAL AUDIT			25	11,740			11,740
1900-INSURANCE				292,136			292,136
1200-AUDITOR			72,402	371,985	6,092	319,153	697,230
1210-TREASURER			3,464	7,475		151,935	159,410
1290-COLLECTIONS			5,745	85,127		4,482	89,609
1300-CNTY CNSL			2,213	93,468	1,335	306,084	400,887
1400/01-PERSON'L				142,214			142,214
1700-BLDG SVCS			29,537	579,884	35,076		614,960
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Total Allocated			\$128,243	\$2,169,562	\$42,503	\$781,654	\$2,993,719
Roll Forward			(28,436)	264,903			264,903
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Proposed costs			\$99,807	\$2,434,465	\$42,503	\$781,654	\$3,258,622
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